

Accounting Manual for School Districts

Sections	Title	Page
A	Basic Principles	A-1
B	Miscellaneous Issues	B-1
C	Example Accounting Entries	C-1
D	Purchasing	D-1
E	Budgeting	E-1
F	Activity Funds	F-1
G	Fixed Assets	G-1
H	Basic Coding Systems	H-1
I	Fund and Accounting Group	I-1
J	Balance Sheet Coding	J-1
K	Revenue Coding	K-1
L	“Unused at this time.”	L-1
M1	Expenditure Function Codes	M-1
M2	Expenditure Object Codes	M-2
N	Financial Statements	N-1
O	Terminology	O-1
P	Listing of Statutes	P-1